I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted via the Office electronic filing system in accordance with § 1.6(a)(4).

Dated: May 29, 2007

Signature: Tederick R. Handren

Docket No.: 3673-0161P

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Kazushige SUGIMOTO

Application No.: 10/712,095

Confirmation No.: 8209

Filed: November 14, 2003

Art Unit: 1732

For: ATTITUDE ADJUSTING DEVICE FOR

SPHERE AND GOLF BALL MANUFACTURING METHOD

Examiner: E. H. Lee

/

AMENDMENT AFTER FINAL ACTION UNDER 37 C.F.R. 1.116

MS AF

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated February 27, 2007, finally rejecting claims 7-12, Applicant submits herewith the following for entry in the above-identified U.S. patent application:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.